

2019

**CERTIFICATE**

To the Clerk of Comanche County, State of Kansas

We, the undersigned, officers of

**City of Protection**

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the  
maximum expenditure for the various funds for the year 2019; and  
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

|  |               | 2019 Adopted Budget |                                   |                               |                         |
|--|---------------|---------------------|-----------------------------------|-------------------------------|-------------------------|
|  |               | Page No.            | Budget Authority for Expenditures | Amount of 2018 Ad Valorem Tax | County Clerk's Use Only |
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| Schedule of Transfers                      |               | 4                   |                                   |                               |                         |
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|  |               |                     |                                   |                               |                         |
| <b>Fund</b>                                | <b>K.S.A.</b> |                     |                                   |                               |                         |
| General                                    | 12-101a       | 7                   | 429,410                           | 169,076                       |                         |
| Debt Service                               | 10-113        |                     |                                   |                               |                         |
| Library                                    | 12-1220       |                     |                                   |                               |                         |
|  |               |                     |                                   |                               |                         |
|  |               |                     |                                   |                               |                         |
|  |               |                     |                                   |                               |                         |
| Special Highway                            |               | 8                   | 38,243                            |                               |                         |
| Water                                      |               | 8                   | 174,000                           |                               |                         |
| Sewage Disposal                            |               | 9                   | 199,757                           |                               |                         |
| Solid Waste                                |               | 9                   | 74,958                            |                               |                         |
| Special Parks & Recreation                 |               | 10                  | 9,053                             |                               |                         |
|  |               | 10                  |                                   |                               |                         |
|  |               |                     |                                   |                               |                         |
| Non-Budgeted Funds                         |               | 11                  |                                   |                               |                         |
| <b>Totals</b>                              |               | xxxxxx              | 925,421                           | 169,076                       |                         |
| Budget Summary                             |               | 12                  |                                   |                               | County Clerk's Use Only |
| Neighborhood Revitalization                |               | 13                  |                                   |                               |                         |

Tax Lid Limit (from Computation Tab)  
Does the City Need to Hold an Election?

174,946  
NO

Assisted by:

ADAMS, BROWN, BERAN,  
& BALL, CHTD.

Address:

P.O. Drawer J  
Great Bend, KS 67530

Email:  
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Date Attested: \_\_\_\_\_, 2018

County Clerk

Governing Body

City of Protection

2019

Computation to Determine Limit for 2019

|   | Amount of Levy |
|---|----------------|
| 1. Total tax levy amount in 2018 budget | + \$ 166,465   |
| 2. Library levy in 2018 budget          | - \$ 0         |
| Other tax entity levy in 2018 budget    | - \$ 0         |
| 3. Net tax levy                         | \$ 166,465     |

2019 Budget Percentage Adjustments

|   |                   |  |
|---|-------------------|--|
| 4. New improvements for 2018 :  | + 59,564          |  |
| 5. Increase in personal property for 2018 :   |                   |  |
| 5a. Personal property 2018  | + 61,851          |  |
| 5b. Personal property 2017  | - 62,708          |  |
| 5c. Increase in personal property (5a minus 5b)   | + 0               |  |
|   | (Use Only if > 0) |  |
| 6. Valuation of annexed territory for 2018 :  |                   |  |
| 6a. Real estate   | + 0               |  |
| 6b. State assessed  | + 0               |  |
| 6c. New improvements  | + 0               |  |
| 6d. Total adjustment (sum of 6a, 6b, and 6c)  | + 0               |  |
| 7. Valuation of property that has changed in use during 2018 :                                  | + 784             |  |
| 8. Expiration of property tax abatements  | + 0               |  |
| 9. Expiration of TIF, Rural Housing, and NR Districts<br>(Incremental assessed value over base) | + 0               |  |
| 10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)                                     | 60,348            |  |
| 11. Total estimated valuation July 1, 2018  | 1,693,738         |  |
| 12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10)                                | 0.0369            |  |
| 13. Percentage adjustment increase (12 times 3)   | + \$ 6,150        |  |
| 14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)        | 1.40%             |  |
| 15. Consumer Price Index adjustment (Line 3 times Line 14)                                      | \$ 2,331          |  |
| 16. Total Percentage Adjustments  | \$ 8,481          |  |

No assurance is provided.

## 2019 Revenue Adjustments

|  |       |   |               |                 |
|--|-------|---|---------------|-----------------|
| 17. Property tax revenues for debt service in 2019 budget:   |       | + | <u>0</u>      |                 |
| Property tax revenues for debt service in 2018 budget:   |       | - | <u>0</u>      |                 |
| Increase property tax revenues spent on debt service   |       |   | <u>0</u>      |                 |
| 18. Property tax revenues spent for public building commission and lease payments in the 2019 budget:            |       | + | <u>0</u>      |                 |
| (Obligations must have been incurred prior to July 1, 2016)  |       |   |               |                 |
| (Do not include amounts already reported in debt service levy)   |       |   |               |                 |
| Property tax revenues spent for public building commission and lease payments in the 2018 budget:                |       | - | <u>0</u>      |                 |
| Increase property tax revenues spent on public building commission and lease payments                            |       |   | <u>0</u>      |                 |
| 19. Property tax revenues spent on special assessments in the 2019 budget:                                       |       | + | <u>0</u>      |                 |
| (Do not include amounts already reported in debt service levy)   |       |   |               |                 |
| 20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 budget: |       | + | <u>0</u>      |                 |
| 21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)                     |       |   |               |                 |
| and loss of funding from Federal sources after January 1, 2017 in the 2019 budget:                               |       | + | <u>0</u>      |                 |
| 22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2019 budget:         |       | + | <u>0</u>      |                 |
| 23. Law enforcement expenses - 2019 budget:  |       | + | <u>84,000</u> |                 |
| Law enforcement expenses - 2018 budget:  |       | - | <u>83,000</u> |                 |
| CPI adjustment   | 1.40% |   | <u>1,162</u>  |                 |
| Increased law enforcement expenses in 2019 budget:   |       |   |               | +               |
| (Do not include building construction or remodeling costs)   |       |   |               | <u>0</u>        |
| 24. Fire protection expenses - 2019 budget:  |       | + | <u>0</u>      |                 |
| Fire protection expenses - 2018 budget:  |       | - | <u>0</u>      |                 |
| CPI adjustment   | 1.40% |   | <u>0</u>      |                 |
| Increased fire protection expense in 2019 budget:  |       |   |               | +               |
| (Do not include building construction or remodeling costs)   |       |   |               | <u>0</u>        |
| 25. Emergency medical expenses - 2019 budget:  |       | + | <u>0</u>      |                 |
| Emergency medical expenses - 2018 budget:  |       | - | <u>0</u>      |                 |
| CPI adjustment   | 1.40% |   | <u>0</u>      |                 |
| Increased emergency medical expenses in 2019 budget:   |       |   |               | +               |
| (Do not include building construction or remodeling costs)   |       |   |               | <u>0</u>        |
| 26. Total Revenue Adjustments  |       |   |               | <u><u>0</u></u> |

No assurance is provided.



**Levies on Behalf of Another Political or Governmental Subdivision**

|   |   |                |
|---|---|----------------|
| 27. Library levy - 2019 budget:   | + | 0              |
| Other tax entity levy - 2019 budget:  | + | 0              |
| Other tax entity levy - 2019 budget:  | + | 0              |
| 28. Total Levies on Behalf of Another Political or Governmental Subdivision | + | 0              |
| 29. Total Computed Tax Levy   |   | <u>174,946</u> |

**Other Tests - Property Tax Decline**

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

|  |         |      |
|--|---------|------|
| 2015 Tax Levy (Less Levy for other Governmental Units) | 139,390 |      |
| 2016 Tax Levy (Less Levy for other Governmental Units) | 141,835 | None |
| 2017 Tax Levy (Less Levy for other Governmental Units) | 142,593 | None |
| 2018 Tax Levy (Less Levy for other Governmental Units) | 166,465 | None |

|                                     |         |
|-------------------------------------|---------|
| Average Tax Levy (last three years) | 150,298 |
| CPI Adjustment of 0.021             | 3,156   |
| Average Tax Levy Adjusted by CPI    | 153,454 |

|  |                |
|--|----------------|
| 2019 Total Tax Levy (Less Levy for Other Governmental Units) | <u>174,946</u> |
|--|----------------|

Exemption from Election Requirement No

**Other Tests - Lost Valuation Test**

|                         |          |
|-------------------------|----------|
| Assessed Valuation Loss | <u>0</u> |
|-------------------------|----------|

|  |             |
|--|-------------|
| 2019 Tax Levy (Less Levy for other Governmental Units) | 174,946.000 |
| 2018 Tax Levy (Less Levy for other Governmental Units) | 166,465.000 |
| Change in Levy   | 8,481       |

|  |                |
|--|----------------|
| CPI Adjustment   | 2,331          |
| 2019 Mill Rate (Less Mills for other Governmental Units) | <u>103.290</u> |

|   |              |
|---|--------------|
| Loss of Assessed Valuation Multiplied by 2019 Mill Rate | 0            |
| Total Adjustment for Loss of Assessed Valuation         | <u>2,331</u> |

Exemption from Election Requirement No

No assurance is provided.



City of Protection

2019

Schedule of Transfers

| Expenditure<br>Fund Transferred<br>From: | Receipt<br>Fund Transferred<br>To: | Actual<br>Amount for<br>2017 | Current<br>Amount for<br>2018 | Proposed<br>Amount for<br>2019 | Transfers<br>Authorized by<br>Statute |
|--|------------------------------------|------------------------------|-------------------------------|--------------------------------|---------------------------------------|
| Water Fund                               | Water System Reserve Fund          | 20,000                       | 15,000                        | 15,000                         | K.S.A. 12-825d                        |
| General Fund                             | Special Equipment Fund             | 15,000                       | 10,000                        | 10,000                         | K.S.A. 12-1,117                       |
| General Fund                             | Capital Improvement Fund           | 10,000                       | 7,500                         | 10,000                         | K.S.A. 12-1,118                       |
| Sewage Disposal Fund                     | Sewer System Reserve Fund          | 10,000                       | 25,000                        | 25,000                         | K.S.A. 12-825d                        |
| Sewage Disposal Fund                     | Storm Sewer Replacement Fund       | 10,000                       | 25,000                        | 25,000                         | K.S.A. 12-825d                        |
| Sewage Disposal Fund                     | Special Equipment Fund             | 15,000                       | 15,000                        | 15,000                         | K.S.A. 12-1,117                       |
| Sewage Disposal Fund                     | General Fund                       | -                            | 5,000                         | 5,000                          | K.S.A. 12-825d                        |
|  |                                    |                              |                               |                                |                                       |
|  | <b>Totals</b>                      | 80,000                       | 102,500                       | 105,000                        |                                       |
|  | <b>Adjustments*</b>                |                              |                               |                                |                                       |
|  | <b>Adjusted Totals</b>             | 80,000                       | 102,500                       | 105,000                        |                                       |

\*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.





STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

| Items Purchased                | Contract Date | Term of Contract (Months) | Interest Rate % | Total Amount Financed (Beginning Principal) | Principal Balance As Beginning of 2018 | Payments Due 2018 | Payments Due 2019 |
|--------------------------------|---------------|---------------------------|-----------------|---|--|-------------------|-------------------|
| Doosan DL200 TC-3 Wheel Loader | 5/1/2015      | 60                        | 2.40            | 127,525                                     | 70,373                                 | 24,633            | 24,633            |
| 2016 Ford Police Interceptor   | 12/11/2015    | 36                        | 6.45            | 33,620                                      | 8,651                                  | 9,209             | 0                 |
|                                |               |                           |                 |   |  |                   |                   |
|                                |               |                           |                 |   |  |                   |                   |
|                                |               |                           |                 |   |  |                   |                   |
|                                |               |                           |                 |   |  |                   |                   |
|                                |               |                           |                 |   |  |                   |                   |
|                                |               |                           |                 |   |  |                   |                   |
|                                |               |                           |                 |   |  |                   |                   |
|                                |               |                           |                 |   |  |                   |                   |
|                                |               |                           |                 |   |  |                   |                   |
|                                |               |                           |                 |   |  |                   |                   |
|                                |               |                           |                 |   |  |                   |                   |
|                                |               |                           |                 |   |  |                   |                   |
| Totals                         |               |                           |                 |   | 79,024                                 | 33,842            | 24,633            |

\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.



City of Protection

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget<br>General                  | Prior Year<br>Actual for 2017 | Current Year<br>Estimate for 2018 | Proposed Budget<br>Year for 2019 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1            | 104,020                       | 133,131                           | 96,743                           |
| Receipts:                                  |                               |                                   |                                  |
| Ad Valorem Tax                             | 133,120                       | 166,465                           | xxxxxxxxxxxxxxxxxx               |
| Delinquent Tax                             | 6,645                         | 2,000                             | 2,000                            |
| Motor Vehicle Tax                          | 30,741                        | 31,643                            | 34,297                           |
| Recreational Vehicle Tax                   | 153                           | 192                               | 215                              |
| 16/20M Vehicle Tax                         | 2,407                         | 2,782                             | 2,576                            |
| Commercial Vehicle Tax                     | 1,510                         | 1,197                             | 1,674                            |
| Watercraft Tax                             | 85                            | 0                                 | 8                                |
| Gross Earning (Intangible) Tax             | 0                             | 0                                 | 0                                |
| LAVTR                                      | 0                             | 0                                 | 0                                |
| City and County Revenue Sharing            | 0                             | 0                                 | 0                                |
| Rental Excise Tax                          | 12                            | 13                                | 13                               |
| Local Alcoholic Liquor                     | 911                           | 900                               | 963                              |
| Local Sales Tax                            | 74,061                        | 75,000                            | 75,000                           |
| Licenses, Permits and Fees                 | 1,310                         | 500                               | 500                              |
| Franchise Fees                             | 37,185                        | 35,000                            | 35,000                           |
| Swimming Pool                              | 9,346                         | 8,000                             | 8,000                            |
| Fines                                      | 5,567                         | 3,500                             | 3,500                            |
| Rent                                       | 0                             | 50                                | 50                               |
| Crop Sales                                 | 2,593                         | 2,000                             | 2,000                            |
| Federal Aid                                | 15,612                        | 0                                 | 0                                |
| State Aid                                  | 1,858                         | 0                                 | 0                                |
| Donations                                  | 6,322                         | 11,890                            | 0                                |
| Sale of Land                               | 0                             | 19,455                            | 0                                |
| Transfers In- Sewer Fund                   | 0                             | 5,000                             | 5,000                            |
| Interest on Idle Funds                     | 4,559                         | 4,500                             | 4,500                            |
| Neighborhood Revitalization Rebate         | -1,342                        | -15,975                           | -15,705                          |
| Miscellaneous                              | 8,857                         | 4,000                             | 4,000                            |
| Does miscellaneous exceed 10% of Total Rec |                               |                                   |                                  |
| Total Receipts                             | 341,512                       | 358,112                           | 163,591                          |
| Resources Available:                       | 445,532                       | 491,243                           | 260,334                          |
| Expenditures:                              |                               |                                   |                                  |
| General Administration                     |                               |                                   |                                  |
| Personal Services                          | 21,083                        | 22,500                            | 23,500                           |
| Contractual Services                       | 20,642                        | 27,500                            | 28,500                           |
| Commodities                                | 7,493                         | 10,000                            | 11,000                           |
| Capital Outlay                             |                               | 5,000                             | 41,410                           |
| Employee Benefits                          | 42,370                        | 43,000                            | 44,000                           |
| Public Safety                              | 81,319                        | 83,000                            | 84,000                           |
| Parks                                      | 51,401                        | 73,000                            | 57,500                           |
| Streets                                    | 52,342                        | 77,000                            | 82,500                           |
| Street Lights                              | 10,751                        | 11,000                            | 12,000                           |
| Transfers Out - Special Equipment          | 15,000                        | 10,000                            | 10,000                           |
| Transfers Out - Capital Improvement Fund   | 10,000                        | 7,500                             | 10,000                           |
| Building Demolition                        | 0                             | 20,000                            | 20,000                           |
| Swimming Pool                              | 0                             | 5,000                             | 5,000                            |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
| Cash Forward (2019 column)                 |                               | 0                                 | 0                                |
| Miscellaneous                              |                               | 0                                 | 0                                |
| Does miscellaneous exceed 10% of Total Exp |                               |                                   |                                  |
| Total Expenditures                         | 312,401                       | 394,500                           | 429,410                          |
| Unencumbered Cash Balance Dec 31           | 133,131                       | 96,743                            | xxxxxxxxxxxxxxxxxx               |
| 2017/2018/2019 Budget Authority Amount:    | 414,723                       | 394,704                           | 429,410                          |
| Non-Appropriated Balance                   |                               |                                   |                                  |
| Total Expenditure/Non-Appr Balance         |                               |                                   | 429,410                          |
| Tax Required                               |                               |                                   | 169,076                          |
| Delinquent Comp Rate: 0.0%                 |                               |                                   | 0                                |
| Amount of 2018 Ad Valorem Tax              |                               |                                   | 169,076                          |

CPA Summary

No assurance is provided.

City of Protection

2019

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>Special Highway          | Prior Year<br>Actual for 2017 | Current Year<br>Estimate for 2018 | Proposed Budget<br>Year for 2019 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1            | 40,142                        | 44,073                            | 24,633                           |
| Receipts:                                  |                               |                                   |                                  |
| State of Kansas Gas Tax                    | 13,332                        | 13,560                            | 13,610                           |
| County Transfers Gas                       | 0                             | 0                                 | 0                                |
|  |                               |                                   |                                  |
| Interest on Idle Funds                     | 0                             | 0                                 | 0                                |
| Miscellaneous                              | 0                             | 0                                 | 0                                |
| Does miscellaneous exceed 10% of Total Rec |                               |                                   |                                  |
| <b>Total Receipts</b>                      | <b>13,332</b>                 | <b>13,560</b>                     | <b>13,610</b>                    |
| <b>Resources Available:</b>                | <b>53,474</b>                 | <b>57,633</b>                     | <b>38,243</b>                    |
| Expenditures:                              |                               |                                   |                                  |
| Commodities                                | 1,392                         | 0                                 | 0                                |
| Contractual                                | 8,009                         | 33,000                            | 38,243                           |
|  |                               |                                   |                                  |
| Cash Forward (2019 column)                 | 0                             | 0                                 | 0                                |
| Miscellaneous                              | 0                             | 0                                 | 0                                |
| Does miscellaneous exceed 10% of Total Exp |                               |                                   |                                  |
| <b>Total Expenditures</b>                  | <b>9,401</b>                  | <b>33,000</b>                     | <b>38,243</b>                    |
| Unencumbered Cash Balance Dec 31           | 44,073                        | 24,633                            | 0                                |
| 2017/2018/2019 Budget Authority Amount:    | 32,356                        | 38,282                            | 38,243                           |

| Adopted Budget<br>Water                    | Prior Year<br>Actual for 2017 | Current Year<br>Estimate for 2018 | Proposed Budget<br>Year for 2019 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1            | 248,697                       | 246,096                           | 228,596                          |
| Receipts:                                  |                               |                                   |                                  |
| Charges to Customers                       | 113,613                       | 115,000                           | 115,000                          |
|  |                               |                                   |                                  |
| Interest on Idle Funds                     | 0                             | 0                                 | 0                                |
| Miscellaneous                              | 0                             | 0                                 | 0                                |
| Does miscellaneous exceed 10% of Total Rec |                               |                                   |                                  |
| <b>Total Receipts</b>                      | <b>113,613</b>                | <b>115,000</b>                    | <b>115,000</b>                   |
| <b>Resources Available:</b>                | <b>362,310</b>                | <b>361,096</b>                    | <b>343,596</b>                   |
| Expenditures:                              |                               |                                   |                                  |
| Personal Services                          | 28,146                        | 32,500                            | 35,000                           |
| Contractual Services                       | 40,372                        | 40,000                            | 42,000                           |
| Commodities                                | 27,696                        | 30,000                            | 32,000                           |
| Capital Outlay                             | 0                             | 15,000                            | 50,000                           |
| Transfer Out - Water Reserve Fund          | 20,000                        | 15,000                            | 15,000                           |
|  |                               |                                   |                                  |
| Cash Forward (2019 column)                 | 0                             | 0                                 | 0                                |
| Miscellaneous                              | 0                             | 0                                 | 0                                |
| Does miscellaneous exceed 10% of Total Exp |                               |                                   |                                  |
| <b>Total Expenditures</b>                  | <b>116,214</b>                | <b>132,500</b>                    | <b>174,000</b>                   |
| Unencumbered Cash Balance Dec 31           | 246,096                       | 228,596                           | 169,596                          |
| 2017/2018/2019 Budget Authority Amount:    | 172,600                       | 173,000                           | 174,000                          |

CPA Summary

No assurance is provided.

City of Protection

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget<br>Sewage Disposal          | Prior Year<br>Actual for 2017 | Current Year<br>Estimate for 2018 | Proposed Budget<br>Year for 2019 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1            | 199,027                       | 179,655                           | 94,897                           |
| Receipts:                                  |                               |                                   |                                  |
| Customer Sales                             | 70,647                        | 72,000                            | 72,000                           |
| Sales Tax                                  | 36,478                        | 37,000                            | 37,000                           |
|  |                               |                                   |                                  |
| Interest on Idle Funds                     | 0                             | 0                                 | 0                                |
| Miscellaneous                              | 0                             | 0                                 | 0                                |
| Does miscellaneous exceed 10% of Total Rec |                               |                                   |                                  |
| <b>Total Receipts</b>                      | <b>107,125</b>                | <b>109,000</b>                    | <b>109,000</b>                   |
| <b>Resources Available:</b>                | <b>306,152</b>                | <b>288,655</b>                    | <b>203,897</b>                   |
| Expenditures:                              |                               |                                   |                                  |
| Personal Services                          | 19,528                        | 25,000                            | 30,000                           |
| Contractual Services                       | 24,632                        | 26,000                            | 27,000                           |
| Commodities                                | 2,080                         | 7,500                             | 7,500                            |
| Principal Payments-KDHE                    | 34,357                        | 35,250                            | 36,164                           |
| Interest Payments-KDHE                     | 9,844                         | 9,038                             | 8,212                            |
| Service Fees-KDHE                          | 1,056                         | 970                               | 881                              |
| Capital Outlay                             | 0                             | 20,000                            | 20,000                           |
| Transfers Out - Special Equipment          | 15,000                        | 15,000                            | 15,000                           |
| Transfers Out - Sewer System Reserve       | 10,000                        | 25,000                            | 25,000                           |
| Transfers Out - Storm Sewer Replacement    | 10,000                        | 25,000                            | 25,000                           |
| Transfers Out - General Fund               | 0                             | 5,000                             | 5,000                            |
|  |                               |                                   |                                  |
| Cash Forward (2019 column)                 | 0                             | 0                                 | 0                                |
| Miscellaneous                              | 0                             | 0                                 | 0                                |
| Does miscellaneous exceed 10% of Total Exp |                               |                                   |                                  |
| <b>Total Expenditures</b>                  | <b>126,497</b>                | <b>193,758</b>                    | <b>199,757</b>                   |
| Unencumbered Cash Balance Dec 31           | 179,655                       | 94,897                            | 4,140                            |
| 2017/2018/2019 Budget Authority Amount:    | 197,757                       | 197,758                           | 199,757                          |

| Adopted Budget<br>Solid Waste              | Prior Year<br>Actual for 2017 | Current Year<br>Estimate for 2018 | Proposed Budget<br>Year for 2019 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1            | 15,553                        | 9,458                             | 4,958                            |
| Receipts:                                  |                               |                                   |                                  |
| Charges to Customers                       | 68,906                        | 70,000                            | 70,000                           |
|  |                               |                                   |                                  |
| Interest on Idle Funds                     | 0                             | 0                                 | 0                                |
| Miscellaneous                              | 0                             | 0                                 | 0                                |
| Does miscellaneous exceed 10% of Total Rec |                               |                                   |                                  |
| <b>Total Receipts</b>                      | <b>68,906</b>                 | <b>70,000</b>                     | <b>70,000</b>                    |
| <b>Resources Available:</b>                | <b>84,459</b>                 | <b>79,458</b>                     | <b>74,958</b>                    |
| Expenditures:                              |                               |                                   |                                  |
| Contractual Services                       | 73,747                        | 74,500                            | 74,958                           |
| Commodities                                | 1,254                         | 0                                 | 0                                |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
| Cash Forward (2019 column)                 | 0                             | 0                                 | 0                                |
| Miscellaneous                              | 0                             | 0                                 | 0                                |
| Does miscellaneous exceed 10% of Total Exp |                               |                                   |                                  |
| <b>Total Expenditures</b>                  | <b>75,001</b>                 | <b>74,500</b>                     | <b>74,958</b>                    |
| Unencumbered Cash Balance Dec 31           | 9,458                         | 4,958                             | 0                                |
| 2017/2018/2019 Budget Authority Amount:    | 82,925                        | 78,053                            | 74,958                           |

CPA Summary

No assurance is provided.



City of Protection

2019

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget                             | Prior Year      | Current Year      | Proposed Budget |
|--|-----------------|-------------------|-----------------|
| Special Parks & Recreation                 | Actual for 2017 | Estimate for 2018 | Year for 2019   |
| Unencumbered Cash Balance Jan 1            | 8,679           | 9,590             | 8,090           |
| Receipts:                                  |                 |                   |                 |
| Local Alcohol Liquor                       | 911             | 1,000             | 963             |
|  |                 |                   |                 |
|  |                 |                   |                 |
| Interest on Idle Funds                     | 0               | 0                 | 0               |
| Miscellaneous                              | 0               | 0                 | 0               |
| Does miscellaneous exceed 10% of Total Rec |                 |                   |                 |
| <b>Total Receipts</b>                      | <b>911</b>      | <b>1,000</b>      | <b>963</b>      |
| <b>Resources Available:</b>                | <b>9,590</b>    | <b>10,590</b>     | <b>9,053</b>    |
| Expenditures:                              |                 |                   |                 |
| Commodities                                | 0               | 2,500             | 9,053           |
|  |                 |                   |                 |
|  |                 |                   |                 |
|  |                 |                   |                 |
|  |                 |                   |                 |
|  |                 |                   |                 |
| Cash Forward (2019 column)                 | 0               | 0                 | 0               |
| Miscellaneous                              | 0               | 0                 | 0               |
| Does miscellaneous exceed 10% of Total Exp |                 |                   |                 |
| <b>Total Expenditures</b>                  | <b>0</b>        | <b>2,500</b>      | <b>9,053</b>    |
| Unencumbered Cash Balance Dec 31           | 9,590           | 8,090             | 0               |
| 2017/2018/2019 Budget Authority Amount:    | 6,816           | 8,775             | 9,053           |

| Adopted Budget                             | Prior Year      | Current Year      | Proposed Budget |
|--|-----------------|-------------------|-----------------|
| 0  | Actual for 2017 | Estimate for 2018 | Year for 2019   |
| Unencumbered Cash Balance Jan 1            | 0               | 0                 | 0               |
| Receipts:                                  |                 |                   |                 |
|  |                 |                   |                 |
|  |                 |                   |                 |
|  |                 |                   |                 |
| Interest on Idle Funds                     |                 |                   |                 |
| Miscellaneous                              |                 |                   |                 |
| Does miscellaneous exceed 10% of Total Rec |                 |                   |                 |
| <b>Total Receipts</b>                      | <b>0</b>        | <b>0</b>          | <b>0</b>        |
| <b>Resources Available:</b>                | <b>0</b>        | <b>0</b>          | <b>0</b>        |
| Expenditures:                              |                 |                   |                 |
| Salaries & Wages                           |                 |                   |                 |
| Employee Benefits                          |                 |                   |                 |
|  |                 |                   |                 |
|  |                 |                   |                 |
|  |                 |                   |                 |
| Cash Forward (2019 column)                 |                 |                   |                 |
| Miscellaneous                              |                 |                   |                 |
| Does miscellaneous exceed 10% of Total Exp |                 |                   |                 |
| <b>Total Expenditures</b>                  | <b>0</b>        | <b>0</b>          | <b>0</b>        |
| Unencumbered Cash Balance Dec 31           | 0               | 0                 | 0               |
| 2017/2018/2019 Budget Authority Amount:    | 0               | 0                 | 0               |

|             |                           |
|-------------|---------------------------|
| CPA Summary | No assurance is provided. |
|-------------|---------------------------|





2019

NOTICE OF BUDGET HEARING

The governing body of

City of Protection

will meet on August 14, 2018 at 7:00 P.M. at the City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at the City Hall and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2019 Expenditures and Amount of Current Year Estimate for 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND                       | Prior Year Actual for 2017 |                  | Current Year Estimate for 2018 |                  | Proposed Budget for 2019          |                               |                    |
|----------------------------|----------------------------|------------------|--------------------------------|------------------|-----------------------------------|-------------------------------|--------------------|
|                            | Expenditures               | Actual Tax Rate* | Expenditures                   | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2018 Ad Valorem Tax | Estimate Tax Rate* |
| General                    | 312,401                    | 94.574           | 394,500                        | 99.824           | 429,410                           | 169,076                       | 99.824             |
| Debt Service               |                            |                  |                                |                  |                                   |                               |                    |
| Library                    |                            |                  |                                |                  |                                   |                               |                    |
|                            |                            |                  |                                |                  |                                   |                               |                    |
|                            |                            |                  |                                |                  |                                   |                               |                    |
|                            |                            |                  |                                |                  |                                   |                               |                    |
| Special Highway            | 9,401                      |                  | 33,000                         |                  | 38,243                            |                               |                    |
| Water                      | 116,214                    |                  | 132,500                        |                  | 174,000                           |                               |                    |
| Sewage Disposal            | 126,497                    |                  | 193,758                        |                  | 199,757                           |                               |                    |
| Solid Waste                | 75,001                     |                  | 74,500                         |                  | 74,958                            |                               |                    |
| Special Parks & Recreation |                            |                  | 2,500                          |                  | 9,053                             |                               |                    |
|                            |                            |                  |                                |                  |                                   |                               |                    |
| Non-Budgeted Funds         | 24,635                     |                  |                                |                  |                                   |                               |                    |
| Totals                     | 664,149                    | 94.574           | 830,758                        | 99.824           | 925,421                           | 169,076                       | 99.824             |
| Less: Transfers            | 80,000                     |                  | 102,500                        |                  | 105,000                           |                               |                    |
| Net Expenditure            | 584,149                    |                  | 728,258                        |                  | 820,421                           |                               |                    |
| Total Tax Levied           | 142,593                    |                  | 166,465                        |                  | xxxxxxxxxxxxxxxxxxxx              |                               |                    |
| Assessed Valuation         | 1,507,743                  |                  | 1,667,594                      |                  | 1,693,738                         |                               |                    |

Outstanding Indebtedness,

| January 1,               | 2016    | 2017    | 2018    |
|--------------------------|---------|---------|---------|
| G.O. Bonds               | 0       | 0       | 0       |
| Revenue Bonds            | 0       | 0       | 0       |
| Other                    | 464,510 | 431,023 | 396,666 |
| Lease Purchase Principal | 114,773 | 109,671 | 79,024  |
| Total                    | 579,283 | 540,694 | 475,690 |

\*Tax rates are expressed in mills

Shirley Norton

City Official Title: City Clerk

No assurance is provided.

**2019 Neighborhood Revitalization Rebate**

| Budgeted Funds<br>for 2019 | 2018 Ad<br>Valorem before<br>Rebate** | 2018 Mil Rate<br>before Rebate | Estimate 2019<br>NR Rebate |
|----------------------------|---------------------------------------|--------------------------------|----------------------------|
| General                    | 155,544                               | 91.835                         | 15,705                     |
| Debt Service               |                                       |                                | 0                          |
| Library                    |                                       |                                | 0                          |
|                            |                                       |                                | 0                          |
|                            |                                       |                                | 0                          |
|                            |                                       |                                | 0                          |
|                            |                                       |                                | 0                          |
| TOTAL                      | 155,544                               | 91.835                         | 15,705                     |

2018 July 1 Valuation: 1,693,738

Valuation Factor: 1,693.738

Neighborhood Revitalization Subj to Rebate: 171,011

Neighborhood Revitalization factor: 171.011

\*\*This information comes from the 2019 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

No assurance is provided.  
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